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Agenda item 133

Review of the efficiency of the administrative and financial functioning of the United Nations

Report of the Fifth Committee

Rapporteur: Ms. Diana Minyi **Lee** (Singapore)

I. Introduction

1. The previous recommendations made by the Fifth Committee to the General Assembly under agenda item 133 are set out in the report of the Committee contained in document A/71/717.

2. The Fifth Committee resumed its consideration of the item at its 26th and 28th meetings, on 9 and 31 March 2017. Statements and observations made in the course of the Committee's consideration of the item are reflected in the relevant summary records.[1]

3. For its further consideration of the item, the Committee had before it the following documents:

(a) Sixth progress report of the Secretary-General on the accountability system in the United Nations Secretariat (A/71/729);

(b) Related report of the Advisory Committee on Administrative and Budgetary Questions (A/71/820);

(c) Notes by the Secretary-General transmitting the report of the Joint Inspection Unit on fraud prevention, detection and response in United Nations system organizations (A/71/731) and his comments and those of the United Nations System Chief Executives Board for Coordination thereon (A/71/731/Add.1).

[1] A/C.5/71/SR.26 and A/C.5/71/SR.28.

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II. Consideration of proposals

A. Draft resolution A/C.5/71/L.24

4. At its 28th meeting, on 31 March, the Committee had before it a draft resolution entitled "Progress towards an accountability system in the United Nations Secretariat" (A/C.5/71/L.24), submitted by the Chair of the Committee on the basis of informal consultations coordinated by the representative of El Salvador.

5. At the same meeting, the Committee adopted draft resolution A/C.5/71/L.24 without a vote (see para. 8).

B. Draft decision A/C.5/71/L.28

6. At its 28th meeting, on 31 March, the Committee had before it a draft decision entitled "Questions deferred for future consideration" (A/C.5/71/L.28), submitted by the Chair of the Committee.

7. At the same meeting, the Committee adopted draft decision A/C.5/71/L.28 without a vote (see para. 9).

III. Recommendations of the Fifth Committee

8. The Fifth Committee recommends to the General Assembly the adoption of the following draft resolution:

Progress towards an accountability system in the United Nations Secretariat

The General Assembly,-

Recalling its resolutions 59/272 of 23 December 2004 and 60/254 of 8 May 2006, section I of its resolution 60/260 of 8 May 2006 and its resolutions 60/283 of 7 July 2006, 61/245 of 22 December 2006, 63/276 of 7 April 2009, 64/259 of 29 March 2010, 66/257 of 9 April 2012, 67/253 of 12 April 2013, 68/264 of 9 April 2014, 69/272 of 2 April 2015 and 70/255 of 1 April 2016,

Reaffirming its commitment to strengthening accountability in the United Nations Secretariat and the accountability of the Secretary-General for the performance of the Secretariat to all Member States,

Emphasizing that accountability is a central pillar of effective and efficient management that requires attention and strong commitment at all levels of the Secretariat, especially at the highest level,

Recognizing and reaffirming the important role of the oversight bodies in the development of an accountability system that is relevant to the United Nations,

Having considered the sixth progress report of the Secretary-General on the accountability system in the United Nations Secretariat[1] and the related report of the Advisory Committee on Administrative and Budgetary Questions,[2]

Having also considered the note by the Secretary-General transmitting the report of the Joint Inspection Unit on fraud prevention, detection and response in United Nations system organizations[3] and the related note by the Secretary-General transmitting his comments and those of the United Nations System Chief Executives Board for Coordination thereon,[4]

1. *Takes note* of the sixth progress report of the Secretary-General on the accountability system in the United Nations Secretariat;[1]

2. *Endorses* the conclusions and recommendations contained in the report of the Advisory Committee on Administrative and Budgetary Questions;[2]

3. *Stresses*, as one of the essential components of accountability, the importance of compliance with the Charter of the United Nations, its resolutions and the regulations and rules;

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[1] A/71/729.
[2] A/71/820.
[3] A/71/731.
[4] A/71/731/Add.1.

4. *Also stresses* the indispensable roles of external and internal oversight mechanisms, carried out through regular audit reviews and the issuance of pertinent recommendations, and that the full and timely implementation of the recommendations of oversight bodies, which are aimed at strengthening the performance of managers in monitoring the activities for which they are held accountable, is an essential part of any effective system of accountability;

5. *Welcomes* the ongoing work of the High-level Committee on Management of the United Nations System Chief Executives Board for Coordination related to the preparation of a single set of definitions, to be agreed upon across the United Nations system, of what constitutes fraud, as well as suspected or presumptive fraud, and requests the Secretary-General, in his capacity as Chair of the United Nations System Chief Executives Board for Coordination, to foster this work so as to expedite the completion of this set of definitions and to report thereon in the context of the seventh progress report;

6. *Also welcomes* the establishment of the Anti-Fraud and Anti-Corruption Framework of the United Nations Secretariat and the update of the policy on protection against retaliation, and requests the Secretary-General to strengthen them and to report on their implementation and the impact of measures taken in the seventh progress report;

7. *Requests* the Secretary-General to conduct a comprehensive fraud risk assessment by mid-2017 in order to better implement internal controls and policies on fraud at Headquarters and in the field missions, and to provide an update in the context of the seventh progress report;

8. *Also requests* the Secretary-General to update the legal instruments for engaging third parties, such as vendors and implementing partners, with particular attention to anti-fraud clauses and provisions;

9. *Notes* the progress made in implementing the enterprise risk management system throughout the Organization, including in peacekeeping operations, and requests the Secretary-General to ensure the comprehensive implementation of the system in all peacekeeping operations and to provide the General Assembly with updates in the context of the seventh progress report;

10. *Acknowledges* the importance of further developing the guidelines for the preparation of agreements with donors and implementing partners, including updating the Financial Rules of the United Nations;

11. *Welcomes* the updated policy on protection against retaliation, and emphasizes the need for clear communication and effective implementation and enforcement of the policy in order to ensure a culture of protection and enhance accountability within the Organization;

12. *Requests* the Secretary-General to enhance the processes and responses of the Organization to ensure that it encourages the reporting of serious misconduct, protects whistle-blowers from retaliation and intervenes to prevent retaliation from occurring;

13. *Reaffirms* that results-based management and performance reporting are essential pillars of a comprehensive accountability framework;

14. *Notes* that the Secretary-General did not include in the sixth progress report a detailed plan, with a fixed time frame and clear milestones, for the implementation of results-based management in the regular functioning of the Organization, and reiterates its request that he include such a detailed plan in the seventh progress report;

15. *Recalls* paragraph 7 of its resolution 70/255, and requests the Secretary-General to continue to use the tracking mechanism to monitor the status of the implementation of relevant General Assembly resolutions on administrative and budgetary matters and to include comprehensive information on the implementation of such resolutions in the biennial programme performance report;

16. *Reiterates* that both senior managers' compacts and the staff performance management system are important tools for the accountability system, and requests the Secretary-General to incorporate in these tools specific, measurable and time-bound performance goals so that they may become meaningful and powerful instruments of accountability;

17. *Emphasizes* that the timely submission of documents is an important aspect of the Secretariat's accountability to Member States, and in this regard requests the Secretary-General to ensure the continued inclusion in the senior managers' compacts of a related managerial indicator and to report on this issue in the seventh progress report;

18. *Stresses* the need for the Secretary-General to address the deficiencies in the current delegation of authority system through the promulgation of well-defined roles and responsibilities of individuals at all levels to whom authority is delegated, systemic reporting mechanisms on monitoring and exercise of delegated authority and actions to be taken in cases of mismanagement or abuse of authority;

19. *Recalls* paragraph 23 of its resolution 70/255, and reiterates its request that the Secretary-General include in his next annual progress report substantiated evidence of the results of action taken to strengthen the accountability framework and an assessment of the delivery of key transformational initiatives, their impact on the accountability framework, including enterprise risk management, anti-fraud and anti-corruption controls, and the additional action necessary to further strengthen accountability within the Secretariat;

20. *Requests* the Secretary-General, in this regard, to brief the Fifth Committee during the main part of the seventy-second session of the General Assembly on progress made in the preparation of the seventh progress report.

9. The Fifth Committee also recommends to the General Assembly the adoption of the following draft decision:

Questions deferred for future consideration

The General Assembly decides to defer until the main part of its seventy-second session consideration of the following documents:

Item 134
Programme budget for the biennium 2016-2017

Review of the experience of the utilization of the contingency fund

Report of the Secretary-General on the review of the experience of the utilization of the contingency fund[1]

Related report of the Advisory Committee on Administrative and Budgetary Questions[2]

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[1] A/70/395.
[2] A/70/7/Add.7.